

## Montana Individual Income Tax—1992

### Other State Credits and Investment Credits

Last Name and Initial

Social Security Number

(If you are a part-year resident, call the Department)

#### SCHEDULE V—CREDIT ALLOWED RESIDENTS FOR INCOME TAXES PAID OTHER STATES OR COUNTRIES

(See page 9 of instructions)

##### ATTACH COPY OF OUT-OF-STATE RETURN

	COLUMN A (For yourself, joint separate or single)		COLUMN B (For spouse)	
1. Adjusted gross income from other state or country included in Montana adjusted gross income				1.
2. Total Montana adjusted gross income from line 35 of return				2.
3. Income tax liability to other state or country				3.
4. Montana tax liability from line 43 of Form 2				4.
5. Line (1) divided by line (2), but not more than 100%		%		5.
6. Multiply amount on line (4) by the percentage on line (5)				6.
7. Allowable credit is the smaller of the amount on line (3) or (6). Enter here and on Form 2A line 95, Schedule II				7.

#### SCHEDULE VI—INVESTMENT CREDIT

(See page 9 of instructions)

	COLUMN A (For yourself, joint separate or single)		COLUMN B (For spouse)	
1. Qualified investment credit from 1992 Federal Form 3468				1.
2. Enter 5% of line 1 (Not to exceed \$500)				2.
3. Carryover of unused Montana investment credit (Attach breakdown by year)				3.
4. Tentative Montana investment credit (Add lines 2 and 3)				4.
5. Tax from line 43 of Form 2				5.
6. (a) Credit for income taxes paid to other states and countries				6.a
(b) Contractor's gross receipts tax credit				6.b
7. Add lines 6 (a) and (b)				7.
8. Subtract line 7 from 5				8.
9. Enter here and on Form 2A, line 97, Schedule II, the amount from line 4 or line 8, whichever is smaller				9.

NOTE: 1. Married persons filing separately will each use \$500 as the limits if both qualify for the credit.

2. The unused portion of the 1992 investment tax credit **may not** be carried back or carried over.